

Board of Mortuary Arts

Expenditure	Actual FY 2013	Approved FY 2014	Approved FY 2015
All Funds:			
State Operations	\$ 252,060	\$ 279,897	\$ 282,697
Aid to Local Units	-	-	-
Other Assistance	6,995	6,995	6,856
<i>Subtotal - Operating</i>	<u>\$ 259,055</u>	<u>\$ 286,892</u>	<u>\$ 289,553</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ 259,055</u></u>	<u><u>\$ 286,892</u></u>	<u><u>\$ 289,553</u></u>
State General Fund:			
State Operations	\$ -	\$ -	\$ -
Aid to Local Units	-	-	-
Other Assistance	-	-	-
<i>Subtotal - Operating</i>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Capital Improvements	-	-	-
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
Percent Change:			
Operating Expenditures			
All Funds	(5.2)%	10.8 %	0.9 %
State General Fund	0.0	0.0	0.0
FTE Positions			
FTE Positions	3.0	3.0	3.0
Non-FTE Unclass. Perm. Pos.	-	-	-
TOTAL	<u><u>3.0</u></u>	<u><u>3.0</u></u>	<u><u>3.0</u></u>

The approved budget for the Board of Mortuary Arts in FY 2014 is \$286,892, all from special revenue funds. The FY 2014 final approved budget is an all funds increase of \$27,837, or 10.8 percent, above FY 2013 actual expenditures. The increase is attributable to increased travel for inspections and complaint investigations. The 3.0 FTE positions approved in FY 2014 are the same as the FY 2013 actual budget. The FY 2014 final approved budget is \$1 more than the amount approved by the 2013 Legislature. The \$1 increase is due to rounding.

The approved budget for the Board of Mortuary Arts for FY 2015 is \$289,553, all from special revenue funds. The FY 2015 final approved budget is an all funds increase of \$2,661, or 0.9 percent, above the FY 2014 final approved budget. The increase is attributable to expenditures for: employer contributions to the Kansas Public Employees Retirement System; in-state travel for anticipated inspections, investigation, district meetings, and speaking engagements; and expenditures on vehicle fuels, scientific supplies for testing, and office supplies. The FY 2015 final approved budget is \$906, or 0.3 percent, above the amount approved by the 2013 Legislature. The increase is due to the \$250 state employee bonus. The FY 2015 final approved budget includes 3.0 FTE positions, which is no change from the FY 2014 final approved budget and the FY 2014 budget approved by the 2013 Legislature.

Board of Mortuary Arts

	FY 2014			FY 2015		
	SGF	All Funds	FTE	SGF	All Funds	FTE
Agency Estimate/Request	\$ -	\$ 286,892	3.0	\$ -	\$ 288,647	3.0
Governor's Changes:						
1. 1.5 Percent Base Pay Increase	\$ -	\$ -	-	\$ -	\$ 1,318	-
Total Governor's Recommendation	\$ -	\$ 286,892	3.0	\$ -	\$ 289,965	3.0
Change from Agency Est./Req.	\$ 0	\$ 0	0.0	\$ 0	\$ 1,318	0.0
Percent Change from Agency Est./Req.	0.0 %	0.0 %	0.0 %	0.0 %	0.5 %	0.0 %
Legislative Action:						
2. 1.5 Percent Base Pay Increase	\$ -	\$ -	-	\$ -	\$ (1,318)	-
3. \$250 State Employee Bonus	-	-	-	-	906	-
TOTAL APPROVED	\$ -	\$ 286,892	3.0	\$ -	\$ 289,553	3.0
Change from Gov. Rec.	\$ 0	\$ 0	0.0	\$ 0	\$ (412)	0.0
Percent Change from Gov. Rec.	0.0 %	0.0 %	0.0 %	0.0 %	(0.1) %	0.0 %
Change from Agency Est./Req.	\$ 0	\$ 0	0.0	\$ 0	\$ 906	0.0
Percent Change from Agency Est./Req.	0.0 %	0.0 %	0.0 %	0.0 %	0.3 %	0.0 %

1. The Governor added \$1,318, all from special revenue funds, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
2. The Legislature deleted \$1,318, all from special revenue funds, for a 1.5 percent base pay increase for classified employees in the Executive Branch for FY 2015.
3. The Legislature added \$906, all from special revenue funds, for FY 2015 for employee bonuses of \$250 for all full-time employees except elected officials who were employed December 6, 2013, and which will be paid on December 6, 2014.